

Maine Revised Statutes

Title 36: TAXATION

Chapter 915: REIMBURSEMENT FOR TAXES PAID ON CERTAIN BUSINESS PROPERTY HEADING: PL 1995, c. 368, Pt. FFF, §2 (new)

§6654. CLAIM FOR REIMBURSEMENT

A person entitled to reimbursement of property taxes paid with respect to eligible property pursuant to section 6652 may file a claim for reimbursement with the State Tax Assessor. The reimbursement claim must be filed with the State Tax Assessor on or after August 1st and on or before the following December 31st for property taxes paid during the preceding calendar year for which no previous reimbursement pursuant to this chapter has been made. For good cause, the State Tax Assessor may at any time extend the time for filing a claim for reimbursement for a period not exceeding 60 days from the original due date. Except as otherwise provided, the claim must be accompanied by the statement obtained by the claimant pursuant to section 6653. If the claimant requests reimbursement of an amount of tax that differs from the amount of tax specified for the eligible property in the statement provided by the assessor or assessors of the taxing jurisdiction, the claimant must attach to the claim form an explanation of the reasons for that difference and the State Tax Assessor shall determine the correct amount of reimbursement to which the claimant is entitled, taking into consideration both the statement from the assessor or assessors and the taxpayer's explanation. If, for any reason, the claimant is unable to obtain the statement specified in section 6653 from the assessor or assessors within the time specified in section 6653, the claimant must attach to the claim form an explanation of the amount of reimbursement requested and the State Tax Assessor shall process the claim without that statement. [2001, c. 714, Pt. BB, §1 (AMD); 2001, c. 714, Pt. BB, §4 (AFF).]

SECTION HISTORY

1995, c. 368, §FFF2 (NEW). 2001, c. 358, §H1 (AMD). 2001, c. 358, §H3 (AFF). 2001, c. 714, §BB1 (AMD). 2001, c. 714, §BB4 (AFF).

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